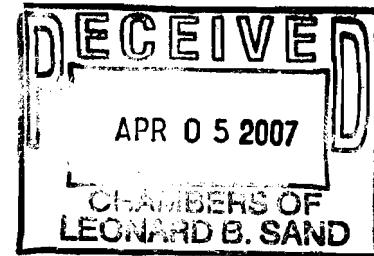


TOFEL & PARTNERS, LLP
 800 THIRD AVENUE
 NEW YORK, N.Y. 10002
 (212) 752-0007
 TELECOPIER: (212) 752-8881



April 5, 2007

Via Facsimile

Honorable Leonard B. Sand
 United States District Court
 500 Pearl Street
 Room 1650
 New York, New York 10007

USDC SDNY
 DOCUMENT
 ELECTRONICALLY FILED
 DOC #: _____
 DATE FILED: 4/9/07

Re: The Silverfern Group, Inc. v. ePALS Classroom Exchange
 06 CV 15404(LBS)

Dear Judge Sand:

We represent the plaintiff in the above-referenced matter.

On February 15, 2007 we filed plaintiff's motion for judgment on the pleadings, or in the alternative summary judgment. During the February 27, 2007 conference in this case, defendant's substitute counsel requested an enlargement of defendant's time to serve and file its opposition to our client's motion, and it was granted thirty (30) days (in addition to the nearly two-weeks which had passed), until March 27, to file that opposition. Plaintiff's reply was scheduled to be filed on April 6, and oral argument was scheduled for the afternoon of April 12.

Defendant's filed their responses at approximately 9:00 p.m. on March 27. Defendant's filings included a cross-motion. Notwithstanding the intervening holidays, we have undertaken to prepare plaintiff's reply in anticipation of filing same tomorrow. Despite our efforts, a brief enlargement is necessary. Thus, yesterday we requested that defendant's counsel consent to a one (1) business-day enlargement of plaintiff's time to serve and file its reply until Monday, April 9. Defendant's counsel have refused our request unless we agree to serve and file our reply by 12:00 noon on Monday, grant defendant the balance of next week to prepare a reply in support of their cross-motion, and also agree to adjourn the April 12 oral argument to April 19.

For the reasons we have previously indicated to the Court, we are disinclined to accommodate defendant's historic and on-going efforts to delay

MEMO ENDORSED

TOFEL & PARTNERS, LLP

April 5, 2007

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enforcement of our client's rights. Because of defendant's unwillingness to grant us any enlargement without imposing unacceptable conditions, we are constrained to make this application for a one (1) business-day enlargement of plaintiff's time to reply, to wit, from April 6 (Good Friday) until April 9. Defendant's will suffer no prejudice as a result of this enlargement and such extension of time will not result in any adjournment of the scheduled oral argument.

We will contact Chambers later today to ascertain the Court's disposition of this request.

Respectfully yours,

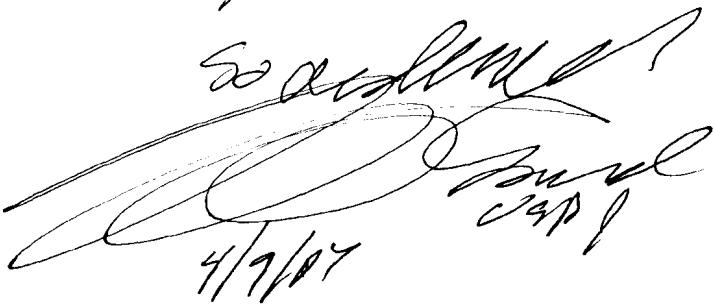


Lawrence E. Tofel

LET:jaw

cc: James C. Sherwood, Esq., via facsimile
Andrew S. Harris, Esq., via facsimile

Enlargement
We grant defendant's
request for an enlargement
and will have oral argument
on April 26, 2007 at 2:15 PM



James C. Sherwood
4/9/07

MEMO ENDORSED